THE HON'BLE THE CHIEF JUSTICE UJJAL BHUYAN

AND

THE HON'BLE SRI JUSTICE N. TUKARAMJI

I.T.T.A.No.249 of 2006

JUDGMENT: *(Per the Hon'ble the Chief Justice Ujjal Bhuyan)*

Heard Mr. J.V.Prasad, learned Standing Counsel for Income Tax Department for the appellant.

2. This appeal under Section 260A of the Income Tax Act, 1961, is directed against the order dated 28.10.2005 passed by the Income Tax Appellate Tribunal, Hyderabad Bench 'A', Hyderabad, in I.T.A.No.975/Hyd/2005 for the assessment year 1998-1999.

3. Mr. J.V.Prasad, learned Standing Counsel fairly submits that the disputed tax in the present appeal is below the monetary limit prescribed by the Central Board of Direct Taxes (CBDT).

4. We find that Central Board of Direct Taxes (CBDT) has issued Circular No.17 of 2019, dated 08.08.2019, amending the previous Circular No.3 of 2018, dated

11.07.2018, by further enhancing the monetary limits for filing appeals by the Income Tax Department before the Income Tax Appellate Tribunals, High Courts and Supreme Court as a measure for reducing litigation. In paragraph 2 of the said circular we find that the monetary limit fixed for filing an appeal before the High Court is Rs.1.00 crore.

5. Therefore, the appeal filed by the Department is dismissed in terms of the aforesaid Circular No.17 of 2019, dated 08.08.2019. However, if the appeal comes within the exception under paragraph 10 of Circular No.3 of 2018, it would be open to the Income Tax Department to seek revival of the appeal.

Miscellaneous applications pending, if any, shall stand closed. However, there shall be no order as to costs.

UJJAL BHUYAN, CJ

N. TUKARAMJI, J

01.02.2023
vs